

19-2-126. Revocation of certification -- Grounds -- Procedure.

(1) (a) The board, after consulting with the State Tax Commission, may revoke the certification issued under Section 19-2-125 of any pollution control facility if it finds that the:

(i) certification was obtained by fraud or gross misrepresentation; or
(ii) holder of the certificate has failed substantially to operate the facility for the purpose of, and to the extent necessary to prevent, control, or reduce air or water pollution as specified in the certificate.

(b) A shutdown of the facility due to force majeure, including obsolescence, is not cause to revoke certification of any facility.

(2) (a) The board shall provide notice of the revocation by issuing a notice of agency action.

(b) The holder of the certificate may obtain judicial review of the revocation.

(c) The revocation is final and conclusive unless an appeal is taken.

(d) If the revocation is affirmed on appeal, revocation is final on the date notice of revocation was received by the holder.

(3) As soon as a revocation under this section is final, the board shall notify the State Tax Commission of the revocation.

(4) (a) If the certification of a pollution control facility is revoked, all prior tax relief provided to the holder because of the certificate is forfeited.

(b) The State Tax Commission shall collect taxes not paid by the holder because of the tax relief provided the holder to the extent permitted by the applicable statute of limitations.

Amended by Chapter 135, 1994 General Session